UNITED
NATIONS

ST

Secretariat

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15 February 1991

INFORMATION CIRCULAR

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: ACTION TAKEN BY THE GENERAL ASSEMBLY ON PERSONNEL QUESTIONS DURING THE FORTY-FIFTH SESSION*

1. The present circular gives a brief account of the measures taken by the General Assembly during its forty-fifth session that bear on personnel matters and the conditions of service of the staff. These measures relate, in particular, to the composition of the Secretariat and other personnel questions, including the improvement of the status of women in the Secretariat, the issue of secondment from government service and staff-management activities; emoluments and staff benefits; privileges and immunities of officials of the United Nations and the specialized agencies; and the United Nations pension system.

I. PERSONNEL QUESTIONS

2. Personnel questions were discussed in the Fifth Committee against a background of continued financial stringency and in conjunction with the Committee's examination of the programme budget for the 1990-1991 biennium, the review of the efficiency of the administrative and financial functioning of the United Nations and the proposed medium-term plan for 1992-1997. A number of delegations noted that the political climate favoured revitalization of the United Nations and that the reforms already instituted had gone a long way towards restoring the Organization's credibility and prominence, particularly in peace-keeping. Nevertheless most delegations stressed the need for increased efficiency, since the Organization's resources were limited while demands were growing.

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* Personnel Manual index No. 150.

READEX FICHE

Composition of the Secretariat

3. In resolution 45/239 A of 21 December 1990, the General Assembly reaffirmed that the necessity of securing the highest standards of efficiency, competence and integrity was the paramount consideration, in accordance with the Charter of the United Nations, in the appointment, promotion, granting or reviewing of permanent contracts and career development of the staff and in the determination of the conditions of service and also reaffirmed that that consideration was fully compatible with the principle of equitable geographical distribution.

4. On the subject of appointment, the Assembly noted that the existing practice of holding national competitive examinations was a useful tool for recruitment, inter alia, from unrepresented and underrepresented Member States and it requested the Secretary-General to report to the Assembly at its forty-sixth session on the implementation of a competitive examination for posts at the P-3 level in two occupational groups. It requested the Secretary-General, in order to ensure that equal opportunity was given to external and internal candidates for posts, to take appropriate measures for the timely distribution of vacancy announcements to all Member States. It reaffirmed that no post should be considered the exclusive preserve of any Member State or group of States and requested the Secretary-General, when making appointments to high-level and policy-making posts, to give equal opportunity to all Member States to the extent possible through the announcement of such posts, bearing in mind that appointments were to be made at the discretion of the Secretary-General against specific selection criteria in accordance with Article 101 of the Charter.

5. On the subject of career development, promotion and related matters, the Fifth Committee discussed, but did not adopt, proposals for alternative promotion policies, such as personal promotions in certain limited circumstances, or an annual review by occupational groups. Instead, the Assembly requested the Secretary-General to pursue efforts towards the establishment of a comprehensive career development system for all categories of staff, bearing in mind the need to secure the highest standards of competence, efficiency and integrity and to promote mobility, and to report on that system to the Assembly at its forty-seventh session.

6. The Assembly urged the Secretary-General to strengthen the training and retraining capabilities of the Secretariat at all duty stations and asked him to report to the Assembly at its forty-seventh session on efforts to implement training programmes in the areas of language, electronic data processing, basic supervisory skills and the upgrading of the professional knowledge of staff in substantive areas, in conformity with recommendation 58 of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations.

7. In the area of staff-management activities, the Assembly requested the Secretary-General to report to the Assembly at its forty-sixth session on his review of staff-management activities and of the cost of staff representation in order to establish a more coherent, transparent and cost-effective framework for staff-management activities and also to present, in the context of all future

programme budgets, specific information concerning expenditures relating to staff union activities, including staffing costs.

Secondment from government service

8. The Secretary-General submitted a report to the General Assembly (A/C.5/45/12) on the issue of secondment from government service, in the wake of Administrative Tribunal Judgement No. 482 (Qui, Zhou and Yao), in which the Tribunal found that the contractual arrangements under which the Applicants had served were not legally valid secondments. In his report, the Secretary-General described the practice of secondment to international organizations, its advantages and disadvantages to the Organization and to staff members, and set out the basic principles under which he proposed to devise new procedures for future secondments. The Assembly, in resolution 45/239 A, reaffirmed that secondment of staff from government service to the Secretariat could be beneficial to both the United Nations and Member States and was not in conflict with Articles 100 and 101 of the Charter and endorsed the Secretary-General's basic approach as set out in his report. Meanwhile, with regard to staff already in service, the Assembly requested the Secretary-General to deal with individual contracts on the basis of the approach described in paragraph 15 of his report, which was to give every reasonable consideration for career appointments, in accordance with resolution 37/126, to those with five or more years of continuing good service in accordance with the principles of the Charter and the interests of the Organization.

Administration of justice

9. The General Assembly, in resolution 45/239 B, recognized the considerable progress achieved in the area of administration of justice, in particular the efficient functioning of the Joint Appeals Board and the promulgation of a fully revised set of disciplinary rules, and requested the Secretary-General, by 1991, to establish an effective system for informal settlement of staff grievances as well as a well-functioning disciplinary system. The Assembly also asked the Secretary-General to undertake a study of the overall system of administration of justice, taking into account the concrete suggestions made by Member States on, inter alia, the establishment of an office of ombudsman and the functioning of the United Nations Administrative Tribunal, the Committee on Applications for Review of Administrative Tribunal Judgements and the Panel on Discrimination and Other Grievances, and to report thereon to the Assembly at its forty-seventh session.

Improvement of the status of women in the Secretariat

10. The General Assembly noted with concern that, although there had been a slight increase in the percentage of women in the Secretariat, women filled only 7.1 per cent of posts at the D-1 level and above. Resolution 45/239 C urged continued efforts to increase the number of women in posts subject to geographical distribution, particularly in senior policy-making and decision-making posts, to achieve an overall rate of 30 per cent by the end of 1990 and 35 per cent by 1995, and also urged the Secretary-General, all things being equal, to accord priority to the participation of women at the D-1 level and above, with a view to achieving 25 per cent participation at or above that level by 1995. The resolution urged

every effort to increase the representation of women from developing countries, particularly at the D-1 level and above, and from countries with low representation of women.

11. The Assembly also requested the Secretary-General to develop an action programme for 1991-1995 for the advancement of women, incorporating as necessary the unfulfilled points of the 1985-1990 action programme. The programme should include (a) a comprehensive evaluation and analysis of the main obstacles to the improvement of the status of women in the Organization; (b) proposed measures to overcome the underrepresentation of women from certain Member States; and (c) a detailed programme of activities, including monitoring procedures and a timetable for their completion. The existing Secretariat machinery should be maintained.

II. RESPECT FOR THE PRIVILEGES AND IMMUNITIES OF OFFICIALS OF THE UNITED NATIONS AND THE SPECIALIZED AGENCIES AND RELATED ORGANIZATIONS

12. The General Assembly, in resolution 45/240 of 21 December 1990, stressed that the growing number of assignments entrusted to the organizations of the United Nations system made respect for the privileges and immunities of officials of these organizations even more imperative and deplored the increase in the number of cases where the functioning, safety and well-being of officials had been placed in jeopardy. The Assembly urged the immediate release of all staff members being detained illegally, and called upon all Member States scrupulously to respect the privileges and immunities of officials and refrain from any acts that would impede the performance of their functions.

13. The Assembly called upon Member States to promote knowledge of and compliance with the Body of Principles for the Protection of All Persons under Any Form of Detention or Imprisonment, including the principle that such persons should be provided whenever necessary with medical care and treatment; and urged all Member States that had not yet become parties to existing legal instruments covering the privileges and immunities of officials to do so promptly. It welcomed the advisory opinion of 15 December 1989 of the International Court of Justice that article VI, section 22, of the Convention on the Privileges and Immunities of the United Nations applied to persons other than officials to whom a mission was entrusted by the Organization.

14. The resolution also called upon staff members to comply fully with the provisions of Article 100 of the Charter and their obligations under the Staff Regulations and Rules, particularly regulation 1.8. It noted with concern the information provided by the Secretary-General on restrictions on duty travel of staff members and also on taxation on salaries and emoluments and in the latter case requested the Member States concerned and the Secretary-General to agree urgently on appropriate action to be taken.

III. AMENDMENTS TO THE STAFF RULES

15. By decision 45/452 of 21 December 1990, the General Assembly took note of the report of the Secretary-General on amendments to the Staff Rules. These amendments, which were announced to the staff in bulletin ST/SGB/Staff Rules/Rev.7/Amend.1 of 31 October 1990, incorporated into the Staff Rules the decisions taken by the Assembly at its forty-fourth session.

IV. CONDITIONS OF SERVICE

16. By resolution 45/241 of 21 December 1990, the General Assembly acted on the recommendations and decisions of the International Civil Service Commission (ICSC). While some of the decisions of the Assembly have a direct impact on the remuneration and other conditions of service of staff in the United Nations system, other measures relate to the functioning of the common system.

Completion of the comprehensive review of the conditions of service of the staff in the Professional and higher categories: remuneration structure, treatment of housing

17. In 1989 ICSC presented to the General Assembly, within the framework of the comprehensive review of the conditions of service of the staff in the Professional and higher categories, a number of proposals that revised the remuneration package of staff in those categories, but stopped short of recommending a revised remuneration structure under which the housing component could be treated separately from the post adjustment system. The Assembly approved most of the proposals pertaining to the comprehensive review on the understanding that issues relating to the remuneration structure and, in particular, to the treatment of housing, would be further studied by the Commission in 1990 and relevant recommendations would be presented to the General Assembly.

18. In its sixteenth annual report, ICSC recommended to the Assembly that the remuneration structure should not be revised. Housing should be maintained in the post adjustment system at headquarters locations, North American, European and field duty stations where housing comparisons did not present serious difficulties. For a limited number of duty stations in the field, where valid housing comparisons were difficult or impossible, the Commission proposed, on an experimental basis, the exclusion of housing from post adjustment. The Commission made specific recommendations for the treatment of the housing component at both groups of duty stations and proposed a revised rental subsidy scheme for uniform application at those duty stations where housing comparisons would continue.

19. The Assembly did not adopt the specific recommendations. Instead, by section II of resolution 45/241 of 21 December 1990, it requested ICSC to continue its examination of the remuneration structure, in particular concerning the treatment of housing. It also requested the Commission to examine the experience gained with the functioning of the current rental subsidy scheme for headquarters duty stations and to report on the subject to the forty-sixth session of the

Assembly. In the meantime, the Assembly introduced, as a provisional arrangement with effect from 1 January 1991, a modification of the rental subsidy scheme at headquarters locations whereby it replaced the current five-year reimbursement formula (see ST/AI/350, para. 11 (a)) by the following reimbursement rates: first four years, 80 per cent; fifth year, 60 per cent; sixth year, 40 per cent; seventh year, 20 per cent. The current eligibility requirements will remain unchanged.

20. The Assembly did not accept the recommendations of ICSC regarding the revision of the rental subsidy scheme in respect of staff at the Assistant Secretary-General/Under-Secretary-General and equivalent levels. Instead, the Assembly requested ICSC to reconsider, in a comprehensive manner, the remuneration of staff at these levels in the United Nations common system, and to report to it thereon at its forty-sixth session.

Application of the allowances revised as a result of the comprehensive review of staff in General Service and related categories

21. The General Assembly took note of the recommendations of the Commission to the executive heads of the organizations of the common system that, with effect from 1 July 1990, the allowance in respect of a disabled child payable to staff in the General Service and related categories should be double the normal amount of the children's allowance and that, as of the same date, the mobility and hardship matrix and assignment grant should apply to internationally recruited General Service staff. Procedures for the implementation of these recommendations will be provided in an administrative instruction to be issued shortly.

Margin and possibility of a freeze of post adjustment

22. The General Assembly did not approve the recommendation of ICSC to discontinue management of the net remuneration (base salary plus post adjustment) margin over a five-year period so that the average margin would be around the mid-point of the range. By section VII of resolution 45/241, it requested the Commission to present to it at its forty-sixth session recommendations as to measures that might be applied to avoid a future prolonged freeze of post adjustment, within the five-year period beginning in 1990.

23. It is projected that the 1991 net remuneration margin will be around 120, i.e. the upper limit of the margin range of 110-120. In these circumstances, it will not be possible to grant a class of post adjustment in New York should one become due in 1991. In turn, this would result in a corresponding freeze in post adjustment at all other duty stations.

Base salary scale

24. By section VIII of resolution 45/241, the General Assembly approved, with effect from 1 March 1991, a revised salary scale for staff in the Professional and higher categories that represents the consolidation of five multiplier points of post adjustment into the current net base salary. This decision was taken as a consequence of the decision of the Assembly in 1989 that the floor net salary scale should be established and adjusted by reference to the corresponding base net

salary levels of comparable United States officials serving at Washington. This change will not affect the levels of net remuneration of staff in the majority of duty stations because the post adjustment portion of their remuneration will be reduced by the amount consolidated into the base salary. It will provide increases in the net remuneration of a relatively small number of staff serving in the few duty stations where the net remuneration is below the corresponding base salaries in the revised salary scale. The revised scale of gross and net salaries, as well as new scales of staff assessment, are contained in annex I to the present circular.

25. It should be noted that this change in the base salary scale will result in a corresponding increase in amounts payable under the mobility and hardship allowance and in separation payments.

Education grant

26. By section XI of the resolution, the General Assembly approved, as from the school year in progress on 1 January 1991, an increase in the maximum amount of admissible educational expenses incurred in five currencies - the deutsche mark, the Spanish peseta, the Italian lira, pound sterling and United States dollar - with consequential increases in the amounts of the maximum education grant, special education grant in respect of disabled children and the ceiling for boarding costs, as follows:

Currency	Maximum admissible educational expenses (local currency) a/	Maximum grant (local currency)	Ceiling for boarding costs (local currency)
Deutsche mark	26 395	19 800	5 867
Spanish peseta	1 429 740	1 072 500	317 778
Italian lira	15 397 200	11 549 997	3 422 220
Pound sterling	7 183	5 387	1 596
United States dollar	11 000	8 250	2 450

a/ The amount of the special education grant for each disabled child should be equal to 100 per cent of the revised amount of maximum admissible educational expenses for the regular education grant.

In areas where education related expenses are reimbursed in other currencies, the amounts remain unchanged.

New York General Service salary survey

27. By section XIII of the resolution the General Assembly requested the Secretary-General to adjust the salaries of the General Service category in New York to levels consistent with the best prevailing rates of remuneration as determined by ICSC so that there would be no disparity by the time of the next salary survey. The practical effect of this decision is that the 4.6 per cent difference between the levels of the General Service salary scale in effect as of 1 October 1989 and that recommended by the Commission should be eliminated by the time of the next survey, i.e. in three or four years' time. The matter is under review by the Secretary-General.

Other issues taken up in resolution 45/241

28. The General Assembly also addressed other issues in its resolution 45/241, but its conclusions do not have an immediate impact on the conditions of service of staff in the United Nations and other organizations of the common system. Among those issues are the role of ICSC in the common system (sect. I); the absorption of the additional costs arising as a result of the comprehensive review of the conditions of service of Professional and higher categories (sect. I); the review of the functioning of ICSC (sect. II); common system allowances (sect. IV); supplementary payments or deductions (sect. IX); the status of women in the organizations of the common system (XI); responsibilities of ICSC under articles 13 and 14 of its statute (sect. XII); and the relativities between terms and conditions of service of staff in the Professional and higher categories and those in other categories (sect. XIV).

V. UNITED NATIONS PENSION SYSTEM

29. By resolution 45/242 of 21 December 1990, the General Assembly adopted inter alia a series of measures concerning the pensionable remuneration of staff in the Professional and higher categories and the pension adjustment system. It also requested ICSC, in full cooperation with the United Nations Joint Staff Pension Board (UNJSPB), to review in 1991 the methodology for the determination of the pensionable remuneration and consequent pensions of staff in the General Service and other locally recruited categories, as well as of officials in ungraded posts.

Pensionable remuneration of staff in the Professional and higher categories

30. Based on the recommendations of ICSC and UNJSPB, by section I of resolution 45/242 of 21 December 1990, the General Assembly approved the continued use of the methodology applied on the occasion of the previous comprehensive review in 1986 to derive the scale of pensionable remuneration for staff in the Professional and higher categories. Under this methodology the pensionable remuneration is established, for each grade and step, at a level which would yield a pension in United States dollar terms whose proportional relationship to the corresponding level of net remuneration in New York (i.e. income-replacement ratio) is comparable to the ratio of pension to net remuneration for the staff's counterparts in the comparator services.

31. On this basis, the Commission arrived at a scale of pensionable remuneration that was very close to the actual scale in effect at the time of its review, namely, 1 July 1990. It therefore concluded and, UNJSPB concurred, that the 1 July 1990 scale of pensionable remuneration should be taken as the appropriate scale, subject to any adjustments due prior to 1 January 1991 under the then applicable adjustment procedure. An adjustment of the 1 July 1990 scale became due and was implemented on 1 November 1990. It appears in annex II to the present circular. The Commission and UNJSPB also agreed that the adjustment procedure, as amended by the Assembly in 1989, should be continued.

32. Therefore, the Assembly approved an amendment to article 54 (b) of the Regulations of the Pension Fund, which incorporates the 1 November 1990 scale of pensionable remuneration and the procedure for automatic adjustments of that scale; the pensionable remuneration will be adjusted when there is an adjustment of the net remuneration in New York, on the same date and by the same percentage.

33. The evolution of the scale of pensionable remuneration will be monitored through annual reporting to the Assembly of the relationship between the pensionable remuneration amounts for United Nations staff in the Professional and higher categories and for their counterparts in the comparator service and of the income-replacement ratios in the two services. The Assembly did not establish a pensionable remuneration margin range, as had been recommended by ICSC. Under the interim adjustment procedure in article 54 (b) of the Fund's Regulations, automatic changes in the pensionable remuneration are linked to changes in the net remuneration in New York, with the latter already being controlled by a margin range; any proposed changes in pensionable remuneration based on changes in the income-replacement ratios in the comparator service would require the approval of the Assembly.

34. The Assembly scheduled the next comprehensive review of the pensionable remuneration of staff in the Professional and higher categories for its fiftieth session.

Pensionable remuneration and pensions of ungraded officials

35. On the basis of the information provided in the report of UNJSPB on the pensionable remuneration and net remuneration of ungraded officials who are participants in the Fund, including the executive heads of most of the member organizations of the Fund, by section II of resolution 45/242, the General Assembly requested the Commission, in full cooperation with UNJSPB, to review the methodology for the determination of the pensionable remuneration of such officials and to submit recommendations to the Assembly at its forty-sixth session. The Assembly expressed the belief that a common system approach should be applied in determining the pensionable remuneration and pensions of all participants in the Fund, including ungraded officials.

Pensionable remuneration of staff in the General Service and other locally recruited categories

36. In 1991, ICSC, in full cooperation with UNJSPB, will carry out a comprehensive review of the methodolgy for the determination of the pensionable remuneration and consequent pensions of staff in the General Service and other locally recruited categories. The General Assembly, by section III of the resolution, requested that a report and recommendations on this subject be presented to it at its forty-sixth session.

Changes in the pension adjustment system

37. In resolution 42/222 of 21 December 1987 the General Assembly approved an interim measure for calculation of the initial local currency pensions of staff in the Professional and higher categories, pending the completion in 1990 of the comprehensive review of the pensionable remuneration and consequent pensions of such staff. Under this measure, a minimum or "floor" ratio was established between the initial local currency pension calculated under the pension adjustment system and the initial dollar pension determined in accordance with the Regulations of the Fund in those countries where there had been a significant drop in 1987 in the value of the United States dollar against the local currency. The interim measure was intended to deal with the problem of the combined impact of reductions in the pensionable remuneration of staff in the Professional and higher categories in 1985 and 1987 as well as the significant decline in the value of the United States dollar against a number of currencies in 1987, leading to steep and progressive declines in the initial local currency pension, which resulted in the anomalous situation of longer service yielding smaller pensions.

38. Since the introduction of the interim measure, a number of increases have been implemented in the pensionable remuneration of staff in the Professional and higher categories, resulting in consequent increases in the initial dollar pensions of such participants and thus mitigating the impact of declining exchange rates. Nevertheless, the expiration of the interim measure on 31 December 1990, without any transitional arrangements, would have resulted in a drop in the initial local currency pensions of a number of participants retiring after 31 December 1990 from the pension levels they had accrued as of that date.

39. UNJSPB therefore recommended, by section IV of the resolution, and the General Assembly approved, a transitional measure to determine the initial local currency pensions of those participants who would have qualified for the interim measure had they retired on 31 December 1990 and who separate during the ensuing 15-month period, i.e. 1 January 1991 to 31 March 1992. It ensures that the amount of their initial local currency pension would not be lower than the amount they would have received had they retired on 31 December 1990, at the age and with the final average remuneration and years of contributory service accrued as of that date.

40. The transitional measure will apply only to those participants retiring in the eligible countries, i.e., the countries where the floor ratios had applied (see sect. P, para. 35, of the pension adjustment system (JSPB/6.12/Rev.1)), during the

15-month period from 1 January 1991 to 31 March 1992, who meet both of the following conditions as of 31 December 1990:

(a) They were in the Professional and higher categories;

(b) They were at least 55 years of age and had at least 5 years of contributory service (i.e., they met the requirements for eligibility to an early retirement or retirement benefit).

41. In addition to recommending this transitional measure, UNJSPB decided to intensify its efforts to find a longer-term modification of the pension adjustment system. The Assembly requested that these efforts be given priority consideration and should take into account past observations made on this issue in resolutions of the General Assembly, particularly as regards costs to Member States and the need to safeguard the financial health of the Fund while, at the same time, responding to the problems of the declining value of pensions in certain countries resulting from exchange rate fluctuations. UNJSPB is to submit recommendations on appropriate changes in the pension adjustment system to the Assembly at its forty-sixth session.

42. The Assembly also invited the governing bodies of the Fund's other member organizations to refrain from seeking to establish for their staff additional pension entitlements, as such action would be detrimental to the common system under which all staff should receive equal treatment, irrespective of their employing organization.

Other matters

43. A more detailed presentation of the information concerning the United Nations Pension System, the texts of the amendments to the Pension Fund Regulations and to the pension adjustment system and information on other pension-related issues are contained in the annual letter of the Secretary of UNJSPB to the participants and beneficiaries of the Fund.

Annex I

SALARY SCALE FOR THE PROFESSIONAL AND HIGHER CATEGORIES a/

Annual gross salaries and net equivalents after application of staff assessment

Effective 1 March 1991

(In United States dollars)

Level	Steps														
	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
Under-Secretary-General															
USG Gross	128 659														
Net D	76 702														
Net S	68 853														
Assistant Secretary-General															
ASG Gross	116 442														
Net D	70 350														
Net S	63 600														
Director															
D-2 Gross	94 478	96 644	98 809	100 993	103 200	105 407									
Net D	58 873	60 021	61 169	62 316	63 464	64 612									
Net S	53 995	54 990	55 983	56 957	57 906	58 855									
Principal Officer															
D-1 Gross	83 047	84 902	86 756	88 610	90 465	92 319	94 173	96 028	97 882						
Net D	52 815	53 798	54 781	55 763	56 746	57 729	58 712	59 695	60 677						
Net S	48 749	49 600	50 451	51 302	52 153	53 004	53 855	54 707	55 558						
Senior Officer															
P-5 Gross	72 782	74 429	76 076	77 723	79 370	81 036	82 714	84 392	86 070	87 748	89 426	91 104	92 782		
Net D	47 302	48 192	49 081	49 971	50 860	51 749	52 639	53 528	54 417	55 307	56 196	57 085	57 975		
Net S	43 784	44 598	45 412	46 225	47 039	47 826	48 596	49 366	50 136	50 906	51 677	52 447	53 217		
First Officer															
P-4 Gross	59 277	60 854	62 431	64 008	65 596	67 202	68 808	70 414	72 020	73 626	75 232	76 839	78 445	80 052	81 688
Net D	39 952	40 820	41 687	42 554	43 422	44 289	45 156	46 024	46 891	47 758	48 625	49 493	50 360	51 227	52 095
Net S	37 101	37 884	38 666	39 448	40 234	41 028	41 821	42 615	43 408	44 201	44 995	45 788	46 582	47 374	48 125
Second Officer															
P-3 Gross	47 890	49 320	50 749	52 179	53 608	55 039	56 521	58 002	59 483	60 965	62 446	63 928	65 417	66 926	68 435
Net D	33 547	34 362	35 177	35 992	36 807	37 621	38 436	39 251	40 066	40 881	41 695	42 510	43 325	44 140	44 955
Net S	31 325	32 060	32 795	33 530	34 265	34 999	35 734	36 469	37 204	37 939	38 673	39 408	40 146	40 891	41 637
Associate Officer															
P-2 Gross	38 075	39 311	40 546	41 781	43 016	44 251	45 503	46 781	48 040	49 338	50 617	51 895			
Net D	27 814	28 543	29 272	30 001	30 729	31 458	32 187	32 915	33 644	34 373	35 101	35 830			
Net S	26 101	26 768	27 435	28 102	28 769	29 436	30 099	30 755	31 413	32 070	32 727	33 384			
Assistant Officer															
P-1 Gross	28 521	29 633	30 769	31 917	33 065	34 214	35 374	36 561	37 748	38 935					
Net D	22 018	22 719	23 419	24 120	24 820	25 520	26 221	26 921	27 621	28 322					
Net S	20 776	21 422	22 066	22 710	23 354	23 999	24 642	25 283	25 924	26 565					

D = Rate applicable to staff members with a dependent spouse or child.

S = Rate applicable to staff members with no dependent spouse or child.

a/ This scale represents the result of a consolidation of five multiplier points of post adjustment into net base salary. There will be consequential adjustments in the post adjustment indices and multipliers at all duty stations, effective 1 March 1991. Thereafter, changes in post adjustment classifications will be effected on the basis of the movements of the newly consolidated post adjustment indices.

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Annex I (continued)

Amendment to the Staff Regulations of the United Nations

Regulation 3.3

Replace the table under assessment in subparagraph (b) (i) by the following tables:

Assessment

(In percentages)

Total assessable payments (United States dollars)	Staff assessment rates for purposes of pensionable remuneration and pensions
First $15 000 per year	4
Next $10 000 per year	20
Next $10 000 per year	25
Next $20 000 per year	29
Next $20 000 per year	32
Next $20 000 per year	35
Next $30 000 per year	37
Remaining assessable payments	39

Total assessable payments (United States dollars)	Staff assessment rates used in conjunction with gross base salaries and the gross amounts of separation payments	
	Staff member with a dependent spouse or a dependent child	Staff member with neither a dependent spouse nor a dependent child
First $15 000 per year	13.0	17.5
Next $ 5 000 per year	31.0	34.3
Next $ 5 000 per year	34.0	38.6
Next $ 5 000 per year	37.0	41.9
Next $ 5 000 per year	39.0	43.9
Next $10 000 per year	41.0	46.0
Next $10 000 per year	43.0	48.6
Next $10 000 per year	45.0	50.4
Next $15 000 per year	46.0	50.6
Next $20 000 per year	47.0	54.1
Remaining assessable payments	48.0	57.0

Annex II

SCALE OF PENSIONABLE REMUNERATION FOR STAFF IN THE PROFESSIONAL AND HIGHER CATEGORIES

(in United States dollars)

Effective 1 November 1990

	S T E P S													
Level	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
USG	137 349														
ASG	127 082														
D-2	106 311	108 863	111 269	113 766	116 320	118 931									
D-1	93 733	95 857	98 028	100 151	102 326	104 483	106 571	108 701	110 873						
P-5	83 208	85 115	86 940	88 801	90 729	92 516	94 421	96 618	98 585	100 430	102 310	104 225	106 175		
P-4	68 407	70 219	72 022	73 739	75 607	77 404	79 231	81 256	83 115	85 087	86 402	88 263	90 164	92 106	94 090
P-3	56 051	57 792	59 474	61 079	62 734	64 369	66 111	68 193	69 559	71 399	72 749	74 354	76 016	77 715	79 453
P-2	45 302	46 750	48 121	49 590	51 058	52 397	53 856	55 567	57 188	58 652	59 788	60 947			
P-1	35 525	36 744	37 824	38 925	40 139	41 228	42 533	45 669	46 978						